

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA	)	
Petitioner	)	
	)	No.
V.	)	
JOSEPH E. DALY	)	
Respondent	)	

**DECLARATION**

I, Mary Anne Coburn, declare:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self Employed Division of the Office of the Area Director of the Internal Revenue Service at One Montvale Avenue, Stoneham, MA 02180. I make this declaration based on personal knowledge or information provided to me in the course of my employment.

2. In my capacity as a Revenue Officer, I am conducting an investigation for collection of the tax liability of Joseph E. Daly for the period(s) ending December 31, 1999 and December 31, 2001.

3. In furtherance of the above investigation and in accordance with 26 U.S.C. § 7602, I issued on January 28, 2005, an administrative summons to Joseph E. Daly to give testimony and to produce documents as described in same summons. The summons is attached to the petition as "Exhibit A".

4. In accordance with 26 U.S.C. § 7603, on January 28, 2005, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the respondent Joseph E. Daly, by leaving an attested copy of the summons at the last and usual place of abode of the person to whom it was directed, as evident in the certificate of service on the reverse side of the summons.

5. On February 8, 2005, Joseph E. Daly failed to comply with the summons. The respondent's refusal to comply with the summons continues to the date of this Declaration.

6. The books, papers, records or other data sought by the summons are not already in the possession of the Internal Revenue Service.

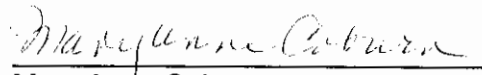
7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to complete a Collection Information

Statement concerning the federal tax liability of Joseph E. Daly for the period(s) ending December 31, 1999 and December 31, 2001.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed this 16th day of May, 2005.

  
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Mary Anne Coburn  
Revenue Officer